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Bruce Dubinsky

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Bruce G. Dubinsky, CPA, MsT, CFF, CFE, CVA, CAMS, MAFF is a senior advisor in the Expert Services practice of Kroll LLC. His practice is focused on providing dispute consulting services to a variety of clients, including law firms, corporations, governmental agencies, law enforcement bodies and self-regulatory organizations. Bruce frequently works on complex litigation cases where the claims in many instances are in the billions of dollars.

Based in Miami, Florida, Bruce is a forensic accountant with more than 36 years of financial investigative and dispute consulting experience having worked on hundreds of complex and high-profile engagements throughout his career. He has provided testimony as an expert witness over 100 times and has testified in over 70 trials, many of which were jury trials.

Bruce has been qualified and testified as an expert witness in cases involving criminal and civil financial fraud, Ponzi schemes, SEC and FINRA enforcement actions, commercial business damages, business valuations, federal income, estate and gift taxation, GAAP, GAAS and related accounting issues as well as and bankruptcy matters. He has been employed on numerous occasions as a testifying expert for federal income tax matters by the United States Department of Justice (DOJ), Tax Division, as well as the Office of Chief Counsel for the Internal Revenue Service.

Prior to joining Duff & Phelps, Bruce was the managing director of Dubinsky & Company, P.C, a dispute consulting firm specializing in forensic accounting, fraud investigations and commercial dispute consulting which, in 2008, was acquired by Duff and Phelps. Earlier in his career, he held leadership positions for various real estate development and public accounting firms.

Bruce earned his Master of Science in Taxation (with high honors) from Georgetown University, and his Bachelor of Science in Accounting from the University of Maryland. He is a Certified Public Accountant, Certified Fraud Examiner, Certified Anti-Money Laundering Specialist, Certified Valuation Analyst, Certified in Financial Forensics, and earned a certificate as a Master Analyst in Financial Forensics. Bruce previously served as the Chairman of the Association of the Certified Fraud Examiners Board of Regents.

Areas of Expertise

- Fraud Investigations
- Forensic Accounting
- White Collar Criminal Fraud
- Complex Tax Controversy Cases
- Commercial Damage/Lost Profits Analysis
- Bankruptcy Investigations
- Investment/Securities Damages/Suitability
- Campaign Finance Compliance/ Investigations
- Post-Acquisition Disputes
- Accounting/GAAP Disputes



Bruce Dubinsky

Representative Engagements

Expert Testimony

- Hired as a testifying expert on an insider trading case by the defense for a lawyer charged with conspiracy and insider trading crimes. Testimony surrounded SEC investment matters including information that was publicly available information related to a proposed merger of two publicly traded pharmaceutical companies.

"I find his experience and expertise impressive and that he's qualified to testify as an expert on this issue."

The Honorable Joan M. Azrack
United States District Court for the Eastern District of New York

- Hired by the United States Department of Justice as the testifying forensic accounting expert in the Madoff 5 criminal trial in the U.S.D.C. - S.D.N.Y. in 2013 to testify as to the nature of the Madoff Ponzi and the extent of the fraud in the organization.

*"My antennas were up," says Sheila Amato, a schoolteacher who served on the jury, who remembers feeling that **some of the defendants were guilty after Dubinsky's presentation.***

"But at that point, I wasn't sure if they all were."
Sheila Amato, Juror- Criminal Trial USDC-SDNY- "The Madoff 5"¹

23|Q. You plainly conducted a very extensive investigation of
24|Madoff Securities.

25|A. Thank you.

64:1|Q. I meant it as a question, not a complaint. If you take
2|it as a complaint, that's fine. I think it is unanimous that
3|you were thorough, I think. Either you or people working for
4|you looked at millions and millions of documents, correct?

5|A. That is correct, yes.

Cross Examination - Criminal Trial U.S.D.C. – S.D.N.Y

- Hired as the testifying expert witness by the law firm of Baker & Hostetler LLP ("Baker"), counsel for Irving H. Picard, Trustee ("Trustee") for the Substantively Consolidated SIPA Liquidation of Bernard L. Madoff Investment Securities LLC ("BLMIS") and Bernard L. Madoff ("Madoff"), to provide forensic accounting analysis and render certain expert opinions related to the Madoff Ponzi.

¹ THE MADOFF FIVE: History's Greatest Fraud Yields One Of The Greatest Legal Slugfests Of Our Time, Behar, Richard, Forbes December 31, 2014,
<http://tinyurl.com/j6m6h9c>



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- Hired by the United States Department of Justice as the testifying forensic accounting expert in the Samuel E. Wyly and Caroline D. Wyly bankruptcy cases in the U.S. Bankruptcy Court- N.D. Texas to testify regarding alleged tax fraud involving an elaborate off-shore trust and corporate structure utilized by the Wyly's for over twenty years to avoid paying federal income and gift taxes in the United States.
- Hired by the court appointed Election Monitor as the forensic investigator on campaign finance fraud for the United States Department of Justice through appointment by the U.S. District Court for the Southern District of New York for the 2015-2016 International Brotherhood of Teamsters (IBT) Union Delegate and Officer Election.
- Hired as a testifying damages expert in a case involving lost profits and damages arising from alleged trespassing and unauthorized utilization of an internet service provider network.
- Hired as a testifying expert in a case involving allegations related to a prominent real estate developer of public corruption and tax fraud in the District of Columbia.
- Hired by the United States Department of Justice as the testifying forensic accounting expert in a criminal case involving alleged tax fraud utilizing off-shore captive insurance schemes.

"GVI (Government of the Virgin Islands) did not demonstrate in the arbitration that the audit Recapitulation performed by Dubinsky was inappropriate or unreliable. To the contrary, the GVI's random testing of Dubinsky's audit reconciliations in cross-examination demonstrated the reliability of Dubinsky's work product and opinions."²

**The Honorable James T. Giles (Ret.)
Former Chief Judge, U.S. District Court for the Eastern District of Pennsylvania**

- Hired as a testifying expert witness in a case involving alleged international public corruption in connection with the purchase of a state owned industrial manufacturing plant.
- Hired as a testifying expert witness by AMTRAK regarding damages from Superstorm Sandy and damage sustained by the railroad.
- Hired as a testifying expert on a case arising out of the financial crisis involving alleged fraud in connection with the merger of Merrill Lynch and Bank of America, two of the largest financial institutions in the United States.
- Hired as one of the lead forensic accounting investigators who worked on the Lehman Brothers bankruptcy investigation conducted by the Special Examiner appointed by the bankruptcy trustee for the Lehman Brothers bankruptcy estate, the largest bankruptcy filing in United States history.
- Hired as a testifying forensic accounting expert for the defense in the Parmalat SpA fraud case, one of the world's largest accounting fraud cases to date. Provided expert testimony in a multi-day deposition regarding various matters including the nature of the frauds perpetrated, methods utilized by various alleged fraudsters and the underlying transactions at issue.

²John K. Dema, P.C. v. Government of the U.S. Virgin Islands, Arbitration Order, November 2016.



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"Dee has three years of college, no business or legal experience, and was faced with a set of transactions much more complicated than the ones at issue in Reser—transactions which the IRS' expert—a highly experienced forensic accountant—called 'if not the most complicated, one of the most complicated cases' that he had ever investigated.' "³

**The Honorable Barbara J. Houser
Chief Judge - In the United States Bankruptcy Court for The Northern District of Texas -Dallas Division**

- Hired by FINRA Department of Enforcement as a testifying forensic accounting expert in a case involving alleged fraud by an investment advisor.
- Hired as a testifying damages expert for the defense in a case with nearly \$1 billion dollars of alleged damages for an alleged patent licensing breach of contract case involving hard disk drive spindle motors and related hard disk drive component products.
- Hired as a testifying damages expert in a case involving allegations of theft of trade secrets related to a military defense business in the United States.
- Hired as a testifying forensic accountant and damages expert in a case involving hundreds of millions of dollars of consumer credit card and debt accounts in several asset-backed securitization vehicles.
- Hired by FINRA Department of Enforcement as a testifying forensic accounting expert in a case involving alleged fraud by a broker/dealer and a related investment vehicle.
- Hired on behalf of Siemens Energy Inc. as a testifying expert on issues related to alleged damages from a contract termination in South America related to a power plant.
- Hired as a testifying forensic accountant expert in over twenty cases surrounding alleged fraudulent tax shelters involving hundreds of millions of dollars in unpaid federal income taxes.
- Hired as a testifying forensic accountant for the defense of a prominent banking lawyer in a white-collar criminal case involving allegation of bankruptcy and tax fraud.
- Hired as a testifying forensic accountant for the defense of the former Governor of Puerto Rico in a white-collar criminal case involving allegations of campaign finance fraud and tax fraud.
- Hired as a testifying damages expert in a health care insurance case involving breach of contract and other claims.
- Hired as a testifying damages expert by DuPont in a case involving lost profits arising from intentional disruption of distributorship channels.
- Hired as a testifying damages expert in a case against a mutual fund related to allegations of overcharging management fees to its retail customers.
- Hired as a testifying damages expert by a subsidiary of DuPont in a case involving the alleged sale of tainted food stabilization products to a food processing plant.
- Hired as the forensic accountant to investigate fraud allegations on behalf of the Washington Teachers' Union where the presiding officers were alleged to have embezzled millions of dollars from union coffers.

³ IN RE: SAMUEL EVANS WYLY, et al. US Bankruptcy Court- Northern District Dallas Case No. 14-35043-BJH.



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Law Firm Clients⁴

Akin Gump LLP	Bryan Cave LLP	K&L Gates LLP	Quinn Emanuel Urquhart & Sullivan LLP
Anderson Kill & Olick, PC	Crowell & Moring LLP	Kirkland & Ellis, LLP	Reed Smith LLP
Arnold & Porter	Gibson Dunn & Crutcher LLP	Latham Watkins LLP	Sidley Austin, LLP
Baker Botts LLP	Greenberg Traurig LLP	McGuire Woods LLP	Skadden, Arps, Slate, Meagher & Flom LLP
Baker Hostetler, LLP	Hogans Lovells LLP	McKool Smith LLP	Venable LLP
Bingham McCutchen LLP	Jackson Lewis LLP	Morris James LLP	Wilmer Hale LLP
Boies, Schiller & Flexner LLP	Jenner & Block LP	Orrick, Herrington & Sutcliffe, LLP	
Bondurant Mixson & Elmore LLP	Jones Day, LLP	Polsinelli PC	

⁴ Listing is a partial listing of law firms who have engaged Bruce Dubinsky.



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Certifications

- Certified Public Accountant, State of Maryland, 1985
- Certified Fraud Examiner, 1998
- Certified Valuation Analyst, 1998
- Master Analyst in Financial Forensics, 2008
- Certified in Financial Forensics, 2010
- Commercial Arbitrator, 2002-2004
- Registered Investment Advisor Representative (former), 1999-2008
- Certified Anti-Money Laundering Specialist, 2017

Education

- Master of Science in Taxation, (high honors), Georgetown University, Washington, D.C., 1986
- Bachelor of Science in Accounting, University of Maryland, 1983
- Various Continuing Education Courses



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Other

- Advisory Council for the Center for the Study of Business Ethics, Regulation and Crime (C-BERC) at the Smith School of Business, University of Maryland.
- Advisory Board - LexisNexis Fraud Defense Network
- Chairman Emeritus of the Board of Regents for the Association of Certified Fraud Examiners
- Association of Certified Fraud Examiners Board of Regents
- Instructor of Exceptional Distinction Award- NACVA
- Named one of the “Top 100 Most Influential People in the Accounting Profession” by Accounting Today
- Fraud Examiner of the Year - Washington Metropolitan Chapter of Certified Fraud
- Former member of the Editorial Board of The Value Examiner
- Former contributing editor for the CPA Digest
- Frequent media appearances in numerous print media as well as appearing on local and national television and radio newscasts, to discuss various tax, accounting and fraud issues.
- Bruce frequently lectures at the college level on issues relating to forensic accounting and accounting ethics. He has presented seminars to law firms, professional groups and law enforcement bodies, including the Federal Bureau of Investigation.



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Federal Rule of Civil Procedure Rule 26
Testimony at Trial/Deposition

<p><u>In re Bernard L. Madoff, Irving H. Picard, Trustee for the Substantively Consolidated SIPA Liquidation of Bernard L. Madoff Investment Securities LLC and Bernie L. Madoff v. Sage Associates et al and Sage Realty et al.</u> U.S. District Court- Southern District of New York Lead Case 20-CV-10057 (JFK) January 24, 25, 2022 (Trial)</p>	
<p><u>Hogan, et al. v. Credit Suisse Securities (USA) LLC</u> FINRA Arbitration – Houston, Texas Case No. 16-03296 January 13, 2022 (Trial)</p>	<p><u>Prezzano, et al. v. Credit Suisse Securities (USA) LLC</u> FINRA Arbitration – Chicago, IL Case No. 19-02974 September 21-22, 2021 (Trial)</p>
<p><u>Hutchinson, et al. v. Credit Suisse Securities (USA) LLC</u> FINRA Arbitration – Chicago, IL Case No. 16-02825 February 22-23, 2021 (Trial)</p>	<p><u>James Tarpey v. United States of America</u> United States District Court for the District Montana – Butte Division Case No. CV-17-94-BU-BMM May 4, 2021 (Trial) January 13, 2021 (Deposition)</p>
<p><u>In re Bernard L. Madoff, Irving H. Picard, Trustee for the Substantively Consolidated SIPA Liquidation of Bernard L. Madoff Investment Securities LLC and Bernie L. Madoff v. BAM L.P., Michael Mann and Meryl Mann</u> U.S. Bankruptcy Court Securities Investor Protection Corporation – Southern District of New York Adv. Pro. No. 08-01789 (SMB) SIPA LIQUIDATION (Substantively Consolidated) Adv. Pro. No. 10-04390 (SMB) September 14, 2020 (Trial)</p>	<p><u>Jefferies LLC v. Jonathan Moneypenny</u> FINRA Arbitration – New York, NY Case No. 17-01229 February 25-26, 2020 (Trial)</p>
<p><u>Galli, et al. v. Credit Suisse Securities (USA) LLC</u> FINRA Arbitration – Boston, MA Case No. 17-01489 January 22, 2020 (Trial)</p>	<p><u>Jefferies LLC v. Jerald E. Slowik</u> FINRA Arbitration – New York, NY Case No. 18-00548 January 15-16, 2020 (Trial)</p>



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<p><u>City of Almaty, Kazakhstan and BTA Bank JSC v. Mukhtar Ablyazov, Viktor Khrapunov, Ilyas Khrapunov, and Triadou SPV S.A.</u> U.S. District Court – Southern District of New York Case No. 15-cv-05345-AJN August 21, 2019 (Deposition)</p>	<p><u>Firstman, et al. v. Credit Suisse Securities (USA) LLC</u> FINRA Arbitration – Atlanta, GA Case No. 17-01632 July 18, 2019 (Trial)</p>
<p><u>Dertouzos v. Credit Suisse Securities (USA) LLC</u> FINRA Arbitration – New York, NY Case No. 16-02848 July 3, 2019 (Trial)</p>	<p><u>Credit Suisse Securities (USA) LLC v. Zinman</u> FINRA Arbitration – New York, NY Case No. 16-03093 June 20-21, 2019 (Trial)</p>
<p><u>In re Bernard L. Madoff, Irving H. Picard, Trustee for the Substantively Consolidated SIPA Liquidation of Bernard L. Madoff Investment Securities LLC and for the Estate of Bernard L. Madoff v. Carol Nelson & Stanley Nelson</u> U.S. Bankruptcy Court – Southern District of New York Adv. Pro. No. 08-01789 (SMB) SIPA LIQUIDATION (Substantively Consolidated) Adv. Pro. No. 10-04658 (SMB) Adv. Pro. No. 10-04377 (SMB) May 8, 2019 (Trial)</p>	<p><u>DellaRusso and Sullivan v. Credit Suisse Securities (USA) LLC</u> FINRA Arbitration – New York, NY Case No. 17-01406 April 15-16, 2019 (Trial)</p>
<p><u>David Greene v. Credit Suisse Securities (USA) LLC</u> FINRA Arbitration – Atlanta, GA Case No. 17-00112 February 20, 2019 (Trial)</p>	<p><u>Lerner& Winderbaum v. Credit Suisse Securities (USA) LLC</u> FINRA Arbitration – New York, NY Case No. 17-00057 March 19, 2019 (Trial)</p>
<p><u>Nicholas Finn v. Credit Suisse Securities (USA) LLC</u> FINRA Arbitration – New York, NY Case No. 17-01277 October 18, 2018 (Trial)</p>	<p><u>Jefferies LLC v. Jon A. Gegenheimer</u> FINRA Arbitration – San Francisco, CA Case No. 16-02461 January 31, 2019 (Trial)</p>
	<p><u>Micro Focus (US), Inc. v. Express Scripts, Inc.</u> United States District Court for the Northern District of Maryland – Greenbelt Division Civil Action No. 8:16-cv-00971 August 29, 2018 (Deposition)</p>



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<p><u>Concordia Pharmaceuticals Inc., S.A.R.L. v. Winder Laboratories, LLC and Steven Pressman</u> United States District Court for the Northern District of Georgia – Gainesville Division C.A. No. 2:16-cv-00004-RWS April 5, 2018 (Deposition)</p>	<p><u>Harold W. Nix et. al v. United States of America</u> United States District Court, Eastern District of Texas Case No. 2:17-cv-434 (Lead); 2:17-cv-435; 2:17-cv-436 March 1, 2018 (Deposition)</p>
<p><u>Brian M. Chilton v. Credit Suisse Securities (USA) LLC</u> FINRA Arbitration – Boston, MA Case No. 16-03065 August 6, 2018 (Trial)</p>	<p><u>Certain Underwriters at Lloyd's, London, et al. v. National Railroad Passenger Corporation, et. al.</u> United State District Court - Eastern District of New York ECF Case 14 Viv. 4717 September 20, 2017 (Trial) May 16, 2017 (Deposition)</p>
<p><u>In re Samuel E. Wyly, et al., Evan A. Wyly and Lisa L. Wyly v. Samuel E. Wyly and the Internal Revenue Service v. Evan A. Wyly, Lisa L. Wyly, and Samuel E. Wyly</u> U.S. Bankruptcy Court – Northern District of Texas – Dallas Division Case No. 14-35043-BJH Adversary No. 17-03013 March 14, 2018 (Deposition)</p>	<p><u>John K. Dema, P.C. v. Government of the US Virgin Islands,</u> Matter in Arbitration – St. Croix, US Virgin Islands September 14, 2016 (Trial)</p>
<p><u>Mark Hale, Todd Shadle and Carly Vickers Morse v. State Farm Mutual Automobile Insurance Company, Ed Murnane and William G. Shepherd</u> United States District Court – Southern District of Illinois Case No. 3:12-CV-00660-DRH-SCW November 22, 2017 (Deposition)</p>	<p><u>Wyle Inc. and Wyle Services Corp., v. ITT Corp., Exelis Inc., and Xylem Inc.</u> Supreme Court of the State of New York-County of New York Case No. 653465/2011 March 24, 2016 (Deposition)</p>
<p><u>United States of America v. Robert Schulman</u> United States District Court - Eastern District of New York Case No. 16-CR-442 (JMA) March 10 & 13, 2017 (Trial)</p>	<p><u>In re: Samuel E. Wyly, et al.</u> U.S. Bankruptcy Court-Northern District of Texas Case No. 14-35043-(BJH) January 20-21, 2016 (Trial) January 5, 2016 (Hearing-Daubert Motion) November 19, 2015(Deposition)</p>



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<p><u>United States of America v. Duane Crithfield and Stephen Donaldson, Sr.</u></p> <p>United States District Court – Middle District of Florida – Tampa Division Case No. 8:13-CR-237-T-23TBM June 16-17, 2016 (Trial)</p>	<p><i>In re Bernard L. Madoff Investment Securities LLC</i> <u>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. J. Ezra Merkin, et al.</u></p> <p>U.S. Bankruptcy Court - Southern District of New York Adv. Pro. No. 08-01789 (SMB) SIPA LIQUIDATION (Substantively Consolidated) Adv. Pro. No. 09-01182 (SMB) April 27, 2015 (Deposition)</p>
<p><u>Al Kellerman, et al. v. Marion Bass Securities Corporation et al.</u></p> <p>Circuit Court for Madison County, Illinois Cause No. 01-L 000457 February 18, 2016 (Deposition)</p>	<p><i>Walpart Trust Reg, Trustee of the Acconci Trust, on behalf of Lincolnshire Equity Partners, L.P. and American National Insurance Company on behalf of Lincolnshire Equity Fund, L.P. v. Thomas J. Maloney, Lincolnshire Management, Inc. and Lincolnshire Equity, Inc.</i></p> <p>Supreme Court of the State of New York- County of New York Case No. 651096/2011 October 9, 2014 (Deposition)</p>
<p><u>Department of Enforcement v. Paul E. Taboada</u></p> <p>Financial Industry Regulatory Authority Office of Hearing Office Disciplinary Proceeding No. 2012034719701 October 5, 2015 (Trial)</p>	<p><u>United States of America v. Daniel Bonventre, Annette Bongiorno, Joann Crupi a/k/a "Jodi," Jerome O'Hara, and George Perez (Madoff criminal case)</u></p> <p>United States District Court – Southern District of New York Case No. S10 10 Cr. 228 (LTS) October 24, 28-30, 2013 (Trial)</p>



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<p><u>In re Bernard L. Madoff Investment Securities LLC</u> <u>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Andrew H. Cohen</u> U.S. Bankruptcy Court - Southern District of New York Adv. Pro. No. 08-01789 (SMB) SIPA LIQUIDATION (Substantively Consolidated) Adv. Pro. No. 10-04311(SMB) October 14, 2015 (Trial)</p>	<p><u>Christopher Cohan, individually and as sole Trustee of the Christopher Cohan Separate Property Trust, and Angelina Cohan v. KPMG LLP</u> State Court of Fulton County – State of Georgia Civil Action No. 12EV0114325G July 3, 2013 (Deposition)</p>
<p><u>Spentex Netherlands, B.V. v. Republic of Uzbekistan</u> International Centre for Settlement of Investment Disputes ICSID Case No.: ARB/13/26 September 24, 2015 (Trial)</p>	<p><u>Eagle Materials, Inc. v. United States of America</u> United States District Court for the Northern District of Texas Civil Action No. 3:11-CV-00936-F January 29, 2013 (Deposition)</p>
<p><u>National Railroad Passenger Corporation v. Ace Bermuda Insurance Ltd., et al.</u> United States District Court – Southern District of New York Civil Action No.: 14-cv-7510 (JSR) February 25, 2015 (Deposition)</p>	<p><u>In re Bernard L. Madoff Investment Securities LLC</u> <u>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Saul B. Katz, et al.</u> U.S. District Court for the Southern District of New York Adv. Pro. No. 08-01789 (BRL) SIPA LIQUIDATION (Substantively Consolidated) Adv. Pro. No. 10-5287 (BRL) 11-CV-03605 (JSR) (HBP) January 11, 2012 (Deposition)</p>
<p><u>The People of the State of New York by Andrew M. Cuomo, Attorney General of the State of New York, against Bank of America Corporation, Kenneth D. Lewis and Joseph L. Price</u> Supreme Court of the State of New York – County of New York Case No. 450115/2010 January 29, 2014 (Deposition)</p>	<p><u>Estate of Elizabeth S. Snow, Deceased, Philip F. Brown, Executor v. United States of America</u> U.S. District Court of Washington at Tacoma Case No. 3:10-cv-05793-RBL October 27, 2011 (Deposition)</p>



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<p><u>First Technology, Inc., v. Siemens Energy, Inc.</u></p> <p>American Arbitration Association – Orlando Division Case No. 50-198-T-00200-12 August 20, 2013 (Trial)</p>	<p><u>Glynn v. EDO Corporation</u></p> <p>U.S. District Court for the District of Maryland Case No. 1:07-cv-01660-JFM February 25, 2011 (Deposition)</p>
<p><u>Thomas & Kidd Oil Production, Ltd. v. United States of America</u></p> <p>United States District Court for the Northern District of Texas – Lubbock Division Case No.: 5:10-CV-00108-C (consolidated with 5:10-CV-110-C, 5L10-CV-111-C, and 5:10-CV-161-C) March 27 & 28, 2013 (Trial) December 6, 2012 (Deposition)</p>	<p><u>Perot Systems Government Services, Inc. v. 21st Century Systems, Inc. et al.</u></p> <p>Circuit Court for Fairfax County, Virginia Case No. 2009-08867 June 22, 2010 (Trial) May 28, 2010 (Deposition)</p>
<p><u>Department of Enforcement v. William B. Fretz, Jr. (CRD 1545760), John P. Freeman (CRD 1651569), and the Keystone Equities Group(CRD 127529)</u></p> <p>Financial Industry Regulatory Authority - Office of Hearing Officers Disciplinary Proceeding No. 2010024889501 July 11 and 12, 2012 (Live Hearing)</p>	<p><u>Sands Capital Management, LLC v. Scott E. O'Gorman</u></p> <p>American Arbitration Association Case No. 16 148 Y 00459 09 April 28, 2010 (Trial)</p>
<p><u>South Florida Physician's Network, LLC and United Health Networks, Inc. and United Health Network of Florida, Inc.</u></p> <p>American Arbitration Association Case No. 32 193 Y 00567 10 December 14, 2011 (Trial) August 11, 2011 (Deposition)</p>	<p><u>HCP Laguna Creek CA et al v. Sunrise Senior Living Management, Inc.</u></p> <p>U.S. District Court for the District of Eastern Virginia Case No: 1:09 CV 824-GBL/JFA February 26, 2010 (Deposition)</p>
<p><u>Clay Vance Richardson et al v. Frontier Spinning Mills Inc. et al.</u></p> <p>General Court of Justice Superior Court, North Carolina Case No: 10 CVS 1040 June 3, 2011 (Deposition)</p>	<p><u>In re UnitedHealth Group, et al. v. American Multispecialty Group d/b/a/ Esse Health</u></p> <p>American Arbitration Association Case No. 57 193 Y 00004 08 June 9 & 10, 2009 (Trial) April 24, 2009 (Deposition)</p>



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<p><u>HCP et al v. Sunrise Senior Living Management, Inc. et al.</u> Court of Chancery of the State of Delaware Case Nos. 4691-VCS; 4692-VCS; 4693-VCS; 4694-VCS; 4696-VCS; 4697-VCS; 4698-VCS; 4699-VCS July 21, 2010 (Deposition)</p>	<p><u>Southgate Master Fund v. United States</u> U.S. District Court for the Northern District of Texas – Dallas Division Case No: 3:06-CV-2335-K January 14-15, 2009 (Trial) September 17, 2008 (Deposition)</p>
<p><u>ClassicStar Mare Lease Litigation</u> <u>James D. Lyon, Chapter 7 Trustee of ClassicStar, LLC v. Tony P. Ferguson et al.</u> U.S. District Court Eastern District of Kentucky, Lexington MDL No. 1877; Civil Action No. 5:07-cv0353-JMH and 5:09-215-JMH May 13, 2010 (Deposition)</p>	<p><u>Hoehn Family, LLC v. Price Waterhouse Coopers, LLC</u> Circuit Court of Jackson County Missouri at Independence Case No: 0516-CV36227 September 3, 2008 (Deposition)</p>
<p><u>Bemont Investments LLC v. United States</u> United States District Court for the Eastern District of Texas-Sherman Division Case No: 4:07cv9 & 4:07cv10 March 25, 2010 (Trial) August 28, 2009 (Deposition) June 24, 2008 (Deposition)</p>	<p><u>Calomiris v. Tompros, et al.</u> Superior Court for the District of Columbia Case No: ADM 2000-2175-00 January 17, 2008 (Trial)</p>
<p><u>Global Express Money Orders, Inc. v. Farmers & Merchants Bank et al</u> Circuit Court for Baltimore City Case No: 24-C-08-004896 OT January 13, 19 & 25, 2010 (Deposition)</p>	<p><u>Rosenbach et al. v. KPMG, LLP et al.</u> American Arbitration Association Case No: 13 181 Y 00437 06 October 22, 2007 (Trial)</p>
<p><u>Wills Family Trust v. Martin K. Alloy et al.</u> Circuit Court for Montgomery County, Maryland Case Nos: 252430-V & 2722511-V June 1 & 2, 2009 (Trial) Judge Ronald B. Rubin April 10, 2009 (Deposition)</p>	<p><u>Autoscribe Corp. v. 9801 Washingtonian Office, Inc. et al.</u> Circuit Court for Montgomery County, Maryland Civil Action: Case No. 274847 September 11, 2007 (Deposition)</p>



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<p><u>Elize T. Meijer and Marcel Windt, Trustees in the Bankruptcy for KPNQwest, N.V. and Global Telesystems v. H. Brian Thompson</u> U.S. District Court for the Eastern District of Virginia – Alexandria Division Case No: 1:08CV673 December 2, 2008 (Deposition)</p>	<p><u>Jerald M. Spilsbury et al. v. KPMG, LLP et al.</u> District Court, Clark County, Nevada Civil Action: Case No: A479003 July 12, 2007 (Deposition)</p>
<p><u>World-Wide Network Services, LLC, et al. v. DynCorp, Inc. and EDO Corp.</u> United States District Court for the Eastern District of Virginia Case No: 1:07-cv-00627-GBL-BRP January 24, 2008 (Deposition)</p>	<p><u>Michael J. Sullivan and Jill P. Sullivan v. KPMG LLP and QA Investments LLC</u> Superior Court of New Jersey Law Division, Monmouth County Civil Action, Docket No.: MON-L-4279-04 November 30, 2006 & December 12, 2006 (Deposition)</p>
<p><u>Harslem et al. v. Ernst & Young, LLP</u> American Arbitration Association Case No: 30 107 Y 00303 06 November 6 & 7, 2007 (Trial)</p>	<p><u>Robert K. Cohen, et al. v. KPMG, L.L.P., et al.</u> State Court of Fulton County, Georgia Case No. 2003VS060471 May 23, 2006 (Deposition)</p>
<p><u>United States v. Timothy D. Naegle, Defendant</u> U.S. District Court for the District of Columbia Criminal Action: Case No. 05-0151 (PLF) September 24 & 25, 2007 (Trial); January 9, 2007 and January 10, 2007 (Daubert Testimony)</p>	<p><u>Estate of Keith R. Fetridge v. Aronson & Company, A Professional Corporation</u> Circuit Court for Montgomery County, Maryland Case No. 256856 Judge Eric Johnson March 9, 2006 (Trial)</p>
<p><u>In re Parmalat Securities Litigation</u> U.S. District Court for the Southern District of New York Civil Action: Case No. 04 MD 1653 (LAK) August 22-24, 2007 (Deposition)</p>	<p><u>William C. Eacho III & Donna Eacho v. KPMG, LLP et al.</u> Superior Court for the District of Columbia Case No. 04-005746 November 29 & December 1, 2005 (Deposition)</p>



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<p><u>John E. Gallus et al. v. Ameriprise Financial, Inc.</u></p> <p>United States District Court, District of Minnesota Civil Action, Docket No.: 0:04-cv-4498 January 23, 2007 (Deposition)</p>	<p><u>Lawrence L. Gaslow v. KPMG et al.</u></p> <p>Supreme Court of The State of New York County of New York Case No. 600771/04 August 8, July 1, and June 30, 2005 (Deposition)</p>
<p><u>In Re: Estate of First Pay, Inc.; Bankruptcy No. 03-30102-PM</u></p> <p>United States Bankruptcy Court – District of Maryland (Greenbelt Division) Michael G. Wolff v. United States of America: Adversary No 05-1700-PM Judge Mannes August 9, 2006 (Trial)</p>	<p><u>Joseph J. Jacoboni v. KPMG LLP</u></p> <p>United States District Court for the Middle District of Florida – Orlando Division Case No. 6:02-CV-510-Orl-22DAB(M.D.Fla.) May 4, 2005 (Deposition)</p>
<p><u>Riddle Farm Financial Limited Partnership v. Route 50 Partners, LP and Worcester Partners, LP and Riddle Farm Associates, LP and Goodwin H. Taylor, Jr.</u></p> <p>Circuit Court for Worcester County, Maryland Case No. 23-C-03-0913 April 4 & 5, 2006 (Trial) February 3, 2006 (Deposition) May 16, 2005 (Hearing)</p>	<p><u>James, LTD. v. Saks Fifth Avenue, et al.</u></p> <p>Circuit Court for Arlington County, Virginia Chancery No. 03-802 January 12 and 25, 2005 (Trial) December 10, 2004 (Deposition)</p>
<p><u>Tolt Ventures, L.L.C., et al. v. KPMG, LLP et al.</u></p> <p>District Court of Harris County, Texas, 333rd Judicial District Cause No. 2003-69957 January 27, 2006 (Deposition)</p>	<p><u>Todd Roy Earl Bentley III v. Deutsche Post Global Mail, LTD</u></p> <p>Superior Court of The State of California For The County of Los Angeles Case No: BC 293389 September 23, 2004 & September 14, 2004 (Deposition)</p>
<p><u>Richard W. Coleman, Jr. v. KPMG et al.</u></p> <p>Matter in Arbitration by Agreement of the Parties October 31-November 2, 2005 (Trial) October 17-19, 2005 (Trial) August 22, 2005 (Deposition)</p>	<p><u>Ruben A. Perez, et al v. KPMG LLP, et al</u></p> <p>92nd Judicial District Court Hidalgo County, Texas Cause No: C-2593-02-A November 7, 2003 (Deposition)</p>



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<p><u>Minebea Co., Ltd, Precision Motors Deutsche Minebea GmbH, and Nippon Miniature Bearing Corp. v. George Papst, Papst Licensing GmbH, and Verwaltungsgesellschaft MIT Beschränkter Haftung</u></p> <p>U.S. District Court for the District of Columbia Case No. 97-05-90 (SSH) (DAR) August 4 & 5, 2005 (Trial); June 2, 2005 (Hearing) May 11, 2005 (Deposition)</p>	<p><u>Semtek International, Inc. v. Lockheed Martin Corporation</u> Circuit Court for Baltimore City, Maryland Case No. 97183023/CC 3762 September 30 – October 1, 2003 (Trial) June 17, 2003 & May 27, 2003 (Deposition)</p>
<p><u>Hemanth Rao, et al. v. H-QUOTIENT, Inc., Douglas A. Cohn, and Laurence Burden</u> United States District Court for the District of Virginia- Eastern District February 10 and 11, 2005 (Trial)</p>	<p><u>Midland Credit v. MBNA America Bank</u> Superior Court State Of Arizona, County Of Maricopa Case No. CV2001-002497 February 27, 2003 & November 26, 2002 (Deposition)</p>
<p><u>Sensormatic Security Corp. v. Sensormatic Electronics Corporation, ADT Security Services, Inc., & Wallace Computer Services, Inc.</u> United States District Court for the District of Maryland Southern Division Case No. 02-Civ-1565 (DKC) September 28, 2004, February 19, 2004 & October 24, 2003 (Deposition)</p>	<p><u>Surface Joint Venture v. E.I. Dupont De Nemours & Company, Inc.</u> United States District Court For The Western District Of Texas, Austin Division Civil Action No. A 02CA 04 3SS January 3, 2003 (Deposition)</p>
<p><u>Alex Alikhani v. System Engineering International, Inc.</u> American Arbitration Association No. 16 168 00611 03 August 31, 2004 (Trial)</p>	<p><u>Phil Adams Company Profit Sharing Plan v. Trautman Wasserman, Inc.</u> & CIBC Oppenheimer, Inc. NASD Arbitration, Washington, D.C. May 22, 2002 (Trial)</p>
<p><u>Joseph J. Jacoboni v. KPMG LLP</u> United States District Court for the Middle District Of Florida Orlando Division Case No. 6:02-CV-510-Orl-22DAB (M.D.Fla.) October 15, 2003 (Deposition)</p>	<p><u>Frank A. Pietranton, Jr. et al. v. Kenneth J. Mahon & Mahon, Inc.</u> Circuit Court of Arlington County, Virginia Chancery No. 00-617 Judge Benjamin NA Kendrick February 13, 2002 (Trial)</p>



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<p><u>Jordan v. Washington Mutual Bank, F.A.</u> United States District Court, District of Maryland Case No. H02CV1465 March 12, 2003 (Deposition)</p>	<p><u>Amtote International, Inc., v. Bally's of Maryland, Inc.</u> Circuit Court for Baltimore County, Maryland Civ. No. 03-C-01-001715 October 19, 2001 (Deposition)</p>
<p><u>Epstein v. Epstein</u> Circuit Court for Montgomery County, Maryland Family law No: 21608 January 8, 2003 (Trial)</p>	<p><u>In Re: Robert S. Beale, Jr.</u> <u>In Re: Robert S. Beale, Jr., M.D., P.A.</u> United States Bankruptcy Court – District of Maryland (Baltimore Division) Case Nos: 99-65815-ESD; 00-55731-ESD Judge E. Stephen Derby August 2, 2001 (Trial)</p>
<p><u>Cates v. Cates</u> Circuit Court of Fairfax County, Virginia Chancery No 176170 June 17, 2002 (Deposition)</p>	<p><u>Diamond v. Diamond</u> Circuit Court of Fairfax County, Virginia Chancery No. 165804 Judge M. Langhorne Keith February 6, 2001 (Trial)</p>
<p><u>Boryczka, et al. v. Phil Collyer v. Apex Data Services, Inc.</u> Circuit Court of Fairfax County, Virginia Chancery No 171437 March 12, 2002 (Deposition)</p>	<p><u>Bell Atlantic-Maryland, Inc. v. Furguson Trenching Company, Inc. et al.</u> Circuit Court for Anne Arundel County, Maryland Case No. C-98-498130C Judge Michael Looney November 1, 2000 (Trial)</p>
<p><u>Rinearson v. Rinearson</u> Circuit Court of Fairfax County, Virginia Chancery No. 170354 Judge Robert Wooldridge, Jr. January 24, 2002 (Trial)</p>	<p><u>United States of America v. Lawrence Edwin Crumbliss</u> United States District Court, Eastern District of North Carolina, Western Division Criminal Case No: 5:99-CR-24-BR Judge Britt July 21, 2000 (Trial)</p>
<p><u>America Online, Inc., v. Netvision Audiotext, Inc. et al.</u> United States District Court- Eastern District of Virginia Case No 99-1186-A October 16, 2001 (Deposition)</p>	<p><u>Kontzias v. CVS, Inc.</u> Circuit Court of Fairfax County, Virginia Civil Action No. 178049 Judge Thatcher March 21, 2000 (Trial)</p>



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<p><u>Marvin BenBassett v. Ritz Camera Centers, Inc.</u> Circuit Court for Montgomery County, Maryland Case No. 207934 February 23, 2001 (Deposition)</p>	<p><u>Brown v. Brown</u> Circuit Court for Baltimore County, Maryland Case No. 03-C-98-003633 Judge Daniels September 30, 1999 (Trial)</p>
<p><u>Giesting & Associates, Inc. v. Harris Corp. Inc.</u> United States District Court, Middle District of Florida, Orlando Division No. 6:98-cv-1363-Orl-3ABF (M.D. Fla.) Judge David A. Baker November, 2000 (Trial)</p>	<p><u>Rees, Broome & Diaz, P.C. v. Bella Vista Condominium Association</u> Circuit Court for Arlington County, Virginia Chancery No. 98-260 Judge Joann Alper June 2, 1999 (Trial)</p>
<p><u>First Guaranty Mortgage Corporation v. Greater Atlantic Federal Savings Bank, et al.</u> Circuit Court for Arlington County, Virginia Chancery No. 99-488 Judge Joann Alper September 29, 2000 (Trial)</p>	<p><u>Robert S. Joselow v. Robert J. Katz, et. al.</u> Superior Court of the District of Columbia Civil No.96-00871 May 4, 1998 (Deposition)</p>
<p><u>Sportsolution, Inc. v. National Football League Players Association</u> United States District Court, Middle District of Florida, Orlando Division Case No. 98-1154-Civ-Orl-22C Judge Duffy March 22-23, 2000 (Trial)</p>	<p><u>International Fidelity Company v. Williams Overman Pierce & Company LLP</u> In the United States District Court For the Eastern District of North Carolina Raleigh Division Case No. 5:96-CV-1001-BO(1) October 1997 (Deposition)</p>
<p><u>York Distributors, A Division Of Home Paramount Pest Control Companies, Inc. v. FMC Corporation/Agricultural Products Group</u> In The United States District Court For The District Of Maryland Civil Action No. L-98-2533 January 27, 2000 (Deposition)</p>	<p><u>Roddy v. O'Brien</u> Circuit Court for Montgomery County, Maryland Master of the Court Mahayfee October 1996 (Trial)</p>
<p><u>Laura I. Merriex, et al. v. Robert S. Beale, Jr., M.D., PC</u> Superior Court For The District of Columbia Case No. 96-CA05313 Judge Diaz August 1999 (Trial)</p>	<p><u>Kasten v. Kasten</u> District of Columbia Superior Court Judge Duncan-Peters March 1997 (Trial)</p>



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<p><u>Charnis v. Kats et. al.</u> Circuit Court for Montgomery County, Maryland Civil No.174341-V Judge Donohue March 1999 (Trial)</p>	<p><u>Regina L. Amann v. Washington Romance Writers (Board of Directors), et. al.</u> Circuit Court for Montgomery County, Maryland Civil No.166949 February 1998 (Deposition)</p>
<p><u>Commercial Recovery Systems, Inc. v. MCI Telecommunications Company, Inc.</u> Arbitration Case-Washington, D.C. January 1995 (Trial)</p>	<p><u>Zittelman v. The Sun Box Company</u> Arbitration Case- Rockville, Maryland Judge Miller December 1995 (Trial)</p>

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